

NOT PRECEDENTIAL

UNITED STATES COURT OF APPEALS  
FOR THE THIRD CIRCUIT

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Nos: 02-4404/05/06/07/08/09/10/11/47

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ELISABETH SHARP

v.

GOVERNMENT OF THE VIRGIN ISLANDS;  
ROY MARTIN, TAX ASSESSOR

Government of the Virgin Islands and Roy Martin

Appellants

CYRIL V FRANCOIS ASSOCIATES

v.

GOVERNMENT OF THE VIRGIN ISLANDS;  
ROY MARTIN, TAX ASSESSOR

Government of the Virgin Islands and Roy Martin

Appellants in No. 02-4405

SUGAR BAY CLUB AND RESORT CORP.

v.

GOVERNMENT OF THE VIRGIN ISLANDS;  
ROY MARTIN, TAX ASSESSOR

Government of the Virgin Islands and Roy Martin

Appellants in 02-4406

ROBERT SCHMIDT; KIM HOLDSWORTH;  
ROBERT SCHMIDT DEVELOPMENT CORP;  
DORI P. DERR

v.

GOVERNMENT OF THE VIRGIN ISLANDS;  
ROY MARTIN, TAX ASSESSOR

Government of the Virgin Islands and Roy Martin

Appellants in 02-4407

LINDON CORP; GORDON L. COFFELT;  
SORAYA DIASE COFFELT; ONE STOP, INC.

v.

GOVERNMENT OF THE VIRGIN ISLANDS;  
ROY MARTIN, TAX ASSESSOR; BOARD  
OF TAX REVIEW

Government of the Virgin Islands and Roy Martin,

Appellants in 02-4408

BERNE CORPORATION; B&B CORPORATION;  
TWENTY-ONE QUEEN QUARTER, INC.

v.

GOVERNMENT OF THE VIRGIN ISLANDS; ROY MARTIN,  
IN HIS OFFICIAL CAPACITY AS TAX ASSESSOR;  
VIRGIN ISLANDS BOARD OF TAX REVIEW

Government of the Virgin Islands and Roy Martin

Appellants in 02-4409

SHELL SEEKERS, INC; CHARLES W. CONSOLVO;  
LINDA B. CONSOLVO; SNEGLE GADE, A LIMITED  
PARTNERSHIP; YVETTE B. TRUST LEDERBERG;  
ARTHUR B. CHOATE; STACY LOVELAND; STEWART  
LOVELAND

v.

VIRGIN ISLANDS TAX REVIEW BOARD; GOVERNMENT  
OF THE VIRGIN ISLANDS; ROY MARTIN, IN HIS  
OFFICIAL CAPACITY AS TAX ASSESSOR

Government of the Virgin Islands and Roy Martin

Appellants in 02-4410

MILLER PROPERTIES, INC.

v.

GOVERNMENT OF THE VIRGIN ISLANDS;  
ROY MARTIN, TAX ASSESSOR

Government of the Virgin Islands and Roy Martin

Appellants in 02-4411

BLUEBEARD'S CASTLE, INC.; CASTLE  
ACQUISITIONS, INC.

v.

GOVERNMENT OF THE VIRGIN ISLANDS; ROY  
MARTIN, IN HIS OFFICIAL CAPACITY AS  
TAX ASSESSOR

Government of the Virgin Islands and Roy Martin

Appellants in 02-4447

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Appeal from the District Court of the Virgin Islands  
(D.C. Civil Action Nos. 01-cv-00228, 01-cv-00196, 01-cv-00181,  
02-cv-00057, 00-cv-00141, 01-cv-00197, 01-cv-00151, 01-cv-00155)  
District Judge: Honorable Thomas K. Moore

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Submitted Under Third Circuit LAR 34.1(a)  
on May 1, 2003

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Before: ROTH, MCKEE and COWEN Circuit Judges

**JUDGMENT**

This case came on to be heard on the record before the United States District Court for the District Court of the Virgin Islands and submitted under Third Circuit LAR 34.1(a) on May 1, 2003;

On consideration whereof,

IT IS ORDERED AND ADJUDGED by this Court that the judgment of the District Court dated November 19, 2002, be and the same is hereby affirmed.

All of the above in accordance with the opinion of this Court.

ATTEST:

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Clerk

Dated: August 29, 2003

